

an employer or paymaster promptly shall pay to the Comptroller [any wages] ANY SALARY, WAGES, OR OTHER COMPENSATION due to the delinquent taxpayer, excluding only those amounts specified in paragraph (2) of this subsection.

(2) The amount excluded under paragraph (1) of this subsection from [wages] AMOUNTS paid to the delinquent taxpayer is \$50 plus \$15 for each exemption for each week.

(e) The Comptroller promptly shall give a notice of satisfaction or release of an income tax wage lien to each employer or paymaster who received notice of the wage lien.

(f) If, after service of a notice of income tax wage lien, an employer or paymaster pays an employee [wages] SALARY, WAGES, OR OTHER COMPENSATION FOR PERSONAL SERVICES in excess of the amount allowed in subsection (d)(2) of this section, the employer or paymaster or both shall be personally liable for the excess [wages] AMOUNT paid to the employee. However, the total amount that the Comptroller recovers may not exceed the total amount paid to the employee in violation of this section.

13-1007.

(f) An employer who fails to pay to the Comptroller [wages] SALARY, WAGES, OR OTHER COMPENSATION FOR PERSONAL SERVICES subject to a wage lien as required under § 13-811 of this title is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

DRAFTER'S NOTE:

Error: Erroneously defined term and erroneous use of defined term in recodification in various sections of the Tax – General Article.

Occurred: Ch. 2, Acts of 1988.

SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – Property

8-104.

(c) (3) The Department or supervisor shall revalue real property under subparagraphs (i), (ii), (iv), [and (v)] (v), AND (VI) of paragraph (1) of this subsection on the semiannual date of finality. The revaluation shall be effective for the taxable year beginning on the semiannual date of finality, if the notice under this title is sent no later than 30 days after the semiannual date of finality.

DRAFTER'S NOTE:

Error: Incomplete cross-reference in § 8-104(c)(3) of the Tax – Property